

June 2011

# Highlights

Internal Audit Report to the  
Board of Supervisors

## Why We Did This Review

In May 2008, A.R.S. § 41-4401 was signed into law. Among other things, the statute requires government entities to conduct random verifications to ensure that contractors/subcontractors are complying with the Arizona Legal Workers Act (Act).

We performed this review based upon the statutory requirement, and in accordance with our FY 2011 Board of Supervisors-approved audit plan.

The Act prohibits businesses from knowingly hiring unauthorized aliens. It also requires employers to use the E-Verify system (a free web-based service offered by the Federal Department of Homeland Security) to verify the employment eligibility of all employees hired after December 31, 2007.

Under the Act, the County may bring suit against employers for knowingly hiring unauthorized aliens. An employer found liable faces possible suspension or revocation of its business license.



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## Arizona Legal Workers Act Audit Verification

### What We Found

We selected one vendor for review to determine compliance with the Arizona Legal Workers Act. No unauthorized employees were identified. Contract, vendor, and employee selections were random.

#### Employment Eligibility Verified

We reviewed employment records for 10 of 32 (31%) Technology Staffing Solutions employees. This vendor performs work for the Maricopa County Office of Enterprise Technology under the Technology Consultants contract.

Based on a review of I-9 forms (Employment Eligibility Verification), we determined that the employees reviewed were legally authorized to work in the United States.

Federal immigration laws require that I-9 forms be completed for all employees hired after November 6, 1986. The purpose of the form is to document that each new employee (both citizen and noncitizen) is authorized to work in the United States.

#### E-Verify System Utilized

We also determined that the vendor is a registered user of E-Verify. In addition, we reviewed 10 of 27 (37%) employees hired after December 31, 2007, and determined that E-Verify was used to validate employment eligibility, as required. No exceptions were noted.

We appreciate the cooperation received from the vendor while conducting this review.

We conducted this audit in accordance with generally accepted government auditing standards. These standards require the following:

- An independent audit staff and audit organization
- An objective audit staff performing the work
- A competent staff, current with continuing education requirements
- A system of quality control procedures
- Sufficient and appropriate evidence based on audit objectives

**"Do the Right Things Right!"**

**Maricopa County Internal Audit Department**